

SAMPLE BUDGET
FISCAL YEAR 2003 PROJECT SAFE NEIGHBORHOODS GRANTS

The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. The Sample Budget Detail Worksheet below is broken into four (4) sections:

1. The Budget Detail Worksheet for *Direct Administrative Expenses of the Fiscal Agent (Primary Recipient)*
2. The Budget Detail Worksheet for *Expenditures for Programmatic Costs (including subgrants and subcontracts)*
3. The Budget Detail Worksheet for *Expenditures on Contracts and/or Subgrants for Juvenile Programs*
4. The Budget Summary

You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, **all required information (including all four sections and the budget narrative) must be provided.** Any category of expense not applicable to your budget may be deleted.

The example below uses the following suppositions:

- *The district has an allocation of \$500,000.*
- *Franklin County will serve as the fiscal agent.*
- *The maximum amount that can be set aside for administering the grant is \$50,000 (10%).*
- *Assuming that the juvenile set aside is a minimum of 30%, at least \$135,000 must be used for juvenile programs.*
- *\$315,000 is available for general programs.*

PART 1. Budget Detail Worksheet For Direct Administrative Expenditures of the Fiscal Agent (Primary Recipient)

Pages 2 through 7 document the expenditures to be made directly by the fiscal agent for the administrative costs in overseeing the project. This portion should not include contracts, subgrants, or funds to be used directly by the fiscal agent that are intended to fully fund a portion of the PSN strategy. There are separate worksheets for a breakdown of expenditures for sub-recipients and juvenile programs.

A. Personnel - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Only personnel who work directly for the grantee should be included in this section. All other personnel should appear under the contractual category. (For example: if a police department is the grantee and they contract out the accounting position, then the appropriate budget category for the accountant salary would be in the consultants/contracts section).

Example:

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
Jane Doe, Program Coordinator	15% time x \$50,000 annual salary x 3 years	\$22,500
Ms. Doe will be responsible for overall management of the grant. She will oversee the disbursement of funds to the subrecipients and the submission of all reporting requirements, provide oversight to the subrecipients, and coordinate project activities with the PSN task force.		
<u>TOTAL</u>		<u>\$22,500</u>

B. Fringe Benefits - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation.

Example:

Name/Position	Computation	Cost
Jane Doe, Program Coordinator	FICA (6.2% x \$22,500)	\$1395
	Medicare (1.45% x 22,500)	326
	Unemployment (0.2% x 22,500)	45
	<u>Health Insurance (20% x 22,500)</u>	<u>4500</u>
	Total Fringe (27.85% x 22,500)	\$6,266
TOTAL		<u>\$6,266</u>

C. Travel - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., ten people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

Example:

Purpose of Travel	Location	Item	Computation	Cost
OJP Financial Training workshop	unknown	Airfare	\$600 x 1 person	\$ 600
		Hotel	\$100 x 1 person x 2 nights	\$ 200
		Per diem	\$45/day x 1 person x 3 days	\$ 135
		Ground transportation	\$42 x 1 person	\$ 42
PSN National Conference	unknown	Airfare	\$600 x 1 person	\$ 600
		Hotel	\$100 x 1 person x 2 nights	\$ 200
		Per diem	\$45/day x 1 person x 3 days	\$ 135
		Ground transportation	\$42 x 1 person	\$ 42
TOTAL				\$ 1,954

D. Equipment - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years. (Note: Organization's own capitalization policy and threshold amount for classification of equipment may be used). Expendable items should be included either in the "Supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Federal funds may be used to purchase equipment when current equipment either does not exist or is unable to perform the necessary tasks required by the grant. Equipment must be used 100% of the time for PSN support purposes.

Example:

Item	Computation	Cost
Desktop PC for maintaining accounts	1 x \$1,880	\$1,880
TOTAL		\$1,880

E. Supplies - List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders and show the basis for computation. (Note: Organization's own capitalization policy and threshold amount for classification of supplies may be used). Generally, supplies include any materials that are expendable or consumed during the course of the project.

Example:

Supply Items	Computation	Cost
Office Supplies (pens, copy paper staples, tape, print cartridges, desk calendars, binders)	\$150/month x 36 months	\$5,400
TOTAL		\$5,400

F. Construction - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office before budgeting funds in this category.

Purpose	Description of Work	Cost
[Construction costs are not allowable under Project Safe Neighborhoods]		
		TOTAL <u>N/A</u>

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from OJP.

Example:

Name of Consultant	Service Provided	Computation	Cost
ABC Accounting	Annual audit preparation	\$30/hr x 100 hrs	\$3,000
			Subtotal <u>\$3,000</u>

Consultant Expenses: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging, etc.)

Item	Location	Computation	Cost
			Subtotal <u>N/A</u>

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

In this section, only include contracts that are for the administration of the FY 03 funds. Do not include any programmatic contracts. These should be detailed in Part 2.

H. Other Costs - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

I. Indirect Costs - Indirect costs are allowed only if the applicant has a Federally approved indirect cost rate. A copy of the rate approval, (a fully executed, negotiated agreement), must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

Description	Computation	Cost
TOTAL		N/A

Part 1 Budget Summary
(For Administrative Costs for the Primary Recipient)

Budget Category		Total
A.	Personnel	\$22,500
B.	Fringe Benefits	6,266
C.	Travel	1,954
D.	Equipment	1,880
E.	Supplies	5,400
F.	Construction	0
G.	Consultants/Contracts	3,000
H.	Other	9,000
	Total Direct Costs	\$50,000
I.	Indirect Costs	0
	Total Administrative Costs	\$50,000

PART 2. Budget Detail Worksheet for Expenditures for Programmatic Costs **(including subgrants and subcontracts)**

Pages 8 through 14 document the expenditures that are intended to fully fund a portion of the PSN strategy. This includes contracts, subgrants, and funds to be used by the fiscal agent to implement a program designed to address the task force's strategy.

A. Personnel - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Only personnel who work directly for the grantee should be included in this section. All other personnel should appear under the contractual category. (For example: if a police department is the grantee and they contract out the accounting position, then the appropriate budget category for the accountant salary would be in the consultants/contracts section).

Example:

Name/Position	Computation	Cost
John Smith, Assistant Prosecutor Franklin County	100% time x \$50,000 annual salary x 2 years	\$100,000

Mr. Smith will be hired to serve as a dedicated gun crime prosecutor. He will handle the gun prosecutions for the county and work with the U.S. Attorney and other PSN task force members to review cases and ensure that the most effective strategies are employed in the management of these offenders.

TOTAL **\$100,000**

B. Fringe Benefits - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation.

Example:

Name/Position	Computation	Cost
John Smith, Assistant Prosecutor Franklin County	FICA (6.2% x \$100,000)	\$6,200
	Medicare (1.45% x \$100,000)	1,450
	Unemployment (0.2% x \$100,000)	200
	<u>Health Insurance (20% x \$100,000)</u>	<u>20,000</u>
	Total Fringe (27.85% x \$100,000)	\$27,860
TOTAL		<u>\$27,860</u>

C. Travel - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., ten people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

Example:

Purpose of Travel	Location	Item	Computation	Cost
Gun Prosecution training	unknown	Airfare	\$600 x 1 person	\$600
		Hotel	\$100 x 1 person x 2 nights	\$200
		Per diem	\$40/day x 1 person x 3 days	\$120
		Ground transportation	\$40 x 1 person	\$ 40
PSN National Conference	unknown	Airfare	\$600 x 1 person	\$600
		Hotel	\$100 x 1 person x 2 nights	\$200
		Per diem	\$40/day x 1 person x 3 days	\$120
		Ground transportation	\$40 x 1 person	\$ 40
TOTAL				\$1,920

D. Equipment - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years. (Note: Organization's own capitalization policy and threshold amount for classification of equipment may be used). Expendable items should be included either in the "Supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Federal funds may be used to purchase equipment when current equipment either does not exist or is unable to perform the necessary tasks required by the grant. Equipment must be used 100% of the time for PSN support purposes.

Example:

Item	Computation	Cost
Laptop computer	1 x \$2,500	\$2,500
The laptop will be used for the processing and tracking of the cases handled by the Assistant Prosecutor. The fax machine will support the Assistant Prosecutor's office operations.		
		TOTAL \$2,500

E. Supplies - List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders and show the basis for computation. (Note: Organization's own capitalization policy and threshold amount for classification of supplies may be used). Generally, supplies include any materials that are expendable or consumed during the course of the project.

Example:

Supply Items	Computation	Cost
Office Supplies (pens, copy paper staples, tape, print cartridges, desk calendars, binders)	\$150/month x 24 months	\$3600
		TOTAL \$3,600

F. Construction - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office before budgeting funds in this category.

<u>Purpose</u>	<u>Description of Work</u>	<u>Cost</u>
[Construction costs are not allowable under Project Safe Neighborhoods]		
		TOTAL <u>N/A</u>

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from OJP.

Example:

<u>Name of Consultant</u>	<u>Service Provided</u>	<u>Computation</u>	<u>Cost</u>
			Subtotal _____

Consultant Expenses: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging, etc.)

<u>Item</u>	<u>Location</u>	<u>Computation</u>	<u>Cost</u>
			Subtotal _____

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

In this section, list each sub-recipient, explain the purpose of the program, give the cost and how it was arrived at, and indicate if the program is for juveniles, general, or a combination of the two. Also note what percentage of the funds are for juvenile programming.

Name of Sub-recipient	Service Provided	Computation	Cost	Juvenile/Gen/Combination	% Juv
Johnson County Prosecutor's Office	.5 prosecution position	\$35,000 for 1 half-time prosecutor for gun crimes	\$35,000	general	0%
City of Salem Public Schools	after school prevention program	\$10,000/program x 3 locations	\$30,000	juvenile	100%
Johnson County Probation Dept.	2 probation officers for adult intensive supervision	\$45,000 for 2 full-time probation officers	\$90,000	general	0%
Trainers, Inc.	training for community police officers	\$4,000/training session x 10 sessions	\$40,000	combination	25%
State Division of Juvenile Affairs	1.5 probation officer for juvenile intensive supervision	\$40,000 x 100% probation officer x 1.5 years \$40,000 x 50% probation officer x 2 years	\$60,000 \$40,000	juvenile	100%
				Subtotal	\$295,000
Automobile lease	for use by the Franklin County Assistant Prosecutor to attend task force and community meetings, get to crime scenes, and interact with police and witnesses. \$350/month x 24 months				
				TOTAL	<u>\$303,400</u>

H. Other Costs - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
Telephone service	\$250/month x 2 years	\$6000
Cellular phone	\$100/month x 2 years	\$2400
Pager	\$50/month x 2 years	\$1200
Fax Machine	1 x \$1120	\$1120

The telephone service, cellular phone, and pager will be for the Assistant Prosecutor to use for his day-to-day duties.

TOTAL **\$10,720**

I. Indirect Costs - Indirect costs are allowed only if the applicant has a Federally approved indirect cost rate. A copy of the rate approval, (a fully executed, negotiated agreement), must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

The grantee must have an approved Federal indirect cost rate. The indirect cost rate is issued by the grantee's cognizant agency. The cognizant Federal agency is generally determined based on the preponderance of Federal dollars received by the recipient. If you have questions in this area, please call OJP's Office of the Comptroller Customer Service Center at 1-800-458-0786.

Description	Computation	Cost
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TOTAL _____

Part 2 Budget Summary
(for Expenditures for Programmatic Costs)

Budget Category		Total
A.	Personnel	100,000
B.	Fringe Benefits	27,860
C.	Travel	1,920
D.	Equipment	2,500
E.	Supplies	3,600
F.	Construction	0
G.	Consultants/Contracts	303,400
H.	Other	10,720
	Total Direct Costs	\$450,000
I.	Indirect Costs	0
	Total Programmatic Costs	\$450,000

PART 3. Budget Detail Worksheet For Expenditures on Contracts and/or Subgrants for Juvenile Programs

This section is to be used to document contracts and subgrants for juvenile programs only that will independently carry out one or more parts of the PSN strategy.

In this section, list expenditures to be made by each juvenile only program sub-recipient in the appropriate category. These expenditures will all fall under the “Consultants/Contracts” section of the budget summary sheet. In the budget narrative, include a brief explanation of the service provided by the sub-recipient listed here.

Budget Category	City of Salem Public Schools	Trainers, Inc.	State Division of Juvenile Affairs	Total
A. Personnel	25,800	6,450	72,000	\$105,300
B. Fringe Benefits	4,200	1,050	28,000	\$ 33,250
C. Travel	0	0	0	
D. Equipment	0	0	0	
E. Supplies	0	800	0	
F. Construction	0	0	0	
G. Consultants/Contracts	0	1,700	0	\$ 1,700
H. Other	0	0	0	
Total Direct Costs	\$ 30,000	\$ 10,000	\$100,000	\$140,000
I. Indirect Costs	0	0	0	
Total Project Costs	\$ 30,000	\$ 10,000	\$100,000	\$ 140,000

Note here what percentage the total juvenile project costs amount is of the total project costs from Part 4, Budget Summary:

\$140,000 is 32.2% of \$450,000

PART 4. BUDGET SUMMARY (Total Federal Request)

Budget Category	Total
A. Personnel	\$122,500
B. Fringe Benefits	\$ 34,126
C. Travel	\$ 3,874
D. Equipment	\$ 4,380
E. Supplies	\$ 9,000
F. Construction	0
G. Consultants/Contracts	\$306,400
H. Other	\$ 19,720
Total Direct Costs	\$500,000
I. Indirect Costs	0
Total Project Costs	\$500,000
 Federal Request	 \$500,000

Match Amount - No match amount is required under this grant program.